

## Class 6 - Heavy and Medium Duty Trucks

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### Examples of Class 6 Property Include:

Heavy Duty Trucks  
Medium Duty Trucks  
Concrete Pump Trucks  
Crane Trucks  
Trucks with Well Boring Rigs

**The following schedule is recommended for valuing Class 6 property in the 2011 assessment year:**

Year	of Acquisition	Percent Good of Acquisition Cost
2011*		90%
2010		75%
2009		63%
2008		63%
2007		57%
2006		52%
2005		46%
2004		40%
2003		34%
2002		28%
2001		23%
2000		17%
1999		11%
1998 and prior		5%

### Taxable Value for Class 6, Heavy and Medium Duty Trucks:

Taxable value is calculated by multiplying the model year percent good factor by cost new. The following methods are used to determine cost new Class 6 vehicles (Heavy & Medium Duty Trucks):

1. documenting the actual cost of the vehicle when purchased new.
2. determine the manufacturer's suggested retail price from a recognized publication, then apply 75% to the M.S.R.P.
3. documenting the actual cost when purchased used and dividing that purchase price by the percent good factor for the applicable model year.
4. for State assessed vehicles, the value of attached equipment is included.

### The 2011 Uniform Fee for Class 6 is 1.5% of taxable value.

\*The 2011 model year percent good applies to 2011 models purchased in 2010. Heavy and medium duty trucks have a residual value of \$1750.